

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
)	
American Buying Retirement Services,	)	Case No. 04-11427
)	
Debtor.	)	Hon. Jack B. Schmetterer

Trustee's Final Report

To: The Honorable Jack B. Schmetterer
United States Bankruptcy Judge

NOW COMES Joseph A. Baldi, Trustee, Trustee herein, and respectfully submits to the Court and to the United States Trustee his Final Report in accordance with 11 U.S.C. §704(9).

1. The Petition commencing this case was filed on March 23, 2004. Joseph A. Baldi, Trustee was appointed Trustee on the March 23, 2004. The Trustee's bond in this case is included as part of the Trustee's blanket bond coverage.

2. The Trustee certifies that he has concluded the administration of this estate and has performed the duties enumerated in Section 704 of the Bankruptcy Code. The nonexempt assets of the estate have either been converted to cash, disposed of under orders of this Court, or are sought to be abandoned by the Trustee; there is no other property belonging to the estate; there are no matters pending or undetermined; claims have been reviewed; and all claim objections have been resolved to the best of the Trustee's knowledge. The Trustee has not found it advisable to oppose the Debtor(s) discharge. The trustee certifies that this estate is ready to be closed. The tasks performed by the Trustee are set forth on Exhibit A.

3. The disposition of estate property is set forth in Exhibit B. The scheduled value of property abandoned is \$0.00. The property abandoned, or sought to be abandoned, along with the reasons for such abandonment, is described in Exhibit B.

4. A summary of the trustee's final account as of August 16, 2007 is as follows:

a.	RECEIPTS (See Exhibit C)	\$339,208.55
b.	DISBURSEMENTS (See Exhibit C)	\$50,467.63
c.	NET CASH available for distribution	\$288,740.92
d.	TRUSTEE/PROFESSIONAL COSTS:	
	1. Trustee compensation requested	\$13,133.00
	2. Trustee expenses requested	\$0.00
	3. Compensation requested by attorneys or other professionals for trustee	

(a.)	Joseph A. Baldi & Associates <i>Attorney for Trustee Expenses</i>	\$94.37
(b.)	Joseph A. Baldi & Associates, P.C. <i>Attorney for Trustee Fees</i>	\$23,293.00
(c.)	Popowcer Katten, Ltd <i>Accountant for Trustee Fees</i>	\$8,493.50

5. The Bar Date for filing unsecured claims expired on August 16, 2004.

6. All claims filed in this case with the Clerk of the Bankruptcy Court have been reviewed by the Trustee. The actual dollar amount of claims allowed and/or requested for this estate is as follows:

a.	Allowed unpaid secured claims	\$0.00
b.	Chapter 7 administrative claims and 28 U.S.C. §1930 claims	\$85,933.87
c.	Allowed Chapter 11 administrative claims	\$0.00
d.	Allowed priority claims	\$19,756.45
e.	Allowed, timely-filed unsecured claims	\$210,813.22
f.	Allowed, subordinated unsecured claims	\$1,181,729.00
g.	Allowed, tardily-filed unsecured claims	\$105,000.00

7. Trustee proposes that timely-filed, unsecured creditors whose claims have not been subordinated receive a distribution of 100% of their filed claims .

8. The compensation previously awarded to Trustee's counsel, accountants or other professionals, and the compensation requested but not yet allowed is as follows:

<u>Applicant</u>	<u>Compensation Previously Paid</u>	<u>Fees Now Requested</u>	<u>Expenses</u>
<u>Joseph A. Baldi, Trustee</u> <i>Trustee Compensation</i>	\$6,912.00	\$13,133.00	\$0.00
<u>Joseph A. Baldi & Associates, P.C.</u> <i>Attorneys for Trustee</i>	\$33,411.00	\$23,293.00	\$94.37
<u>Popowcer Katten, Ltd</u> <i>Accountants for Trustee</i>	\$0.00	\$8,493.50	\$0.00

9. A fee of \$1,200.00 was paid to Debtor's Counsel for services rendered in connection with this case, and no basis appears to request an examination of those fees pursuant to 11 U.S.C. §329.

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct and requests the Court to provide for notice and a hearing pursuant to 11 U.S.C. §§330(a), 502(b) and 503(b). The Trustee further requests that the Court award final compensation and reimbursement of expenses and make final allowance of the administrative claims and expenses stated in this Report, and for such other relief as the Court shall deem proper.

Respectfully Submitted

DATE: September 12, 2007

/s/ Joseph Baldi
Signature

Joseph A. Baldi, Trustee
Suite 1500
19 South LaSalle Street
Chicago, IL 60603

Tasks Completed by Trustee

Exhibit A

EXHIBIT A
TASKS PERFORMED BY TRUSTEE

The Trustee reviewed the Debtors' Schedule of Assets and Liabilities and Statements of Financial Affairs. The Trustee conducted an examination of the Debtors at the Section 341 meeting of creditors.

A. Trustee identified Debtor's creditors and the insurers with whom Debtor had contracts for business; Trustee issued demand letters to numerous insurance companies informing them of the bankruptcy filing and directing all further commission payments to be remitted to the Trustee; on account of Trustee's efforts, the Estate collected nearly \$100,000.00 in commission income from various insurance companies.

B. Trustee obtained the turnover of account proceeds from US Bank and JP Morgan, totaling more than \$5,000.00

C. Trustee initiated an adversary proceeding against Aetna Insurance Company, n/ka ING ("ING") for recovery of commissions due on account of certain prepetition contracts; Trustee prosecuted the adversary proceeding; ultimately, Trustee settled the adversary such that, *among other things*, the Estate recovered gross proceeds of \$220,000.00 and ING's claim was subordinated to other timely filed general unsecured claims in this case.;

D. Trustee invested and accounted for all funds received by the Estate and set up and maintained all bank accounts for the Estate;

E. Trustee set up and maintained a computerized case management system for the Estate in order to efficiently keep track of records relating to the Estate's case history, assets, claims and banking activities;

F. Trustee prepared semi-annual reports required by the United States Trustee and met with representatives of the U.S. Trustee regarding the administration and status of the case;

Form I

Individual Estate Property Record and Report

Exhibit B

FORM 1

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

Page: 1

ASSET CASES

Case No: 04-11427 JBS Judge Jack B. Schmetterer
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Date Filed (f) or Converted (c): 03/23/04 (f)
341(a) Meeting Date: 05/05/04
Claims Bar Date: 08/16/04

For Period Ending: 08/15/07

1	2	3	4	5	6	7	8
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) DA=554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets	Lien Amount	Exempt Amount
1. Other Contingent Unliquidated Claim - Pacific Life Claim Commissions earned by debtor and due from Pacific Life Insurance Co. (Monthly average \$5,000; Total value is estimated)	100,000.00	Unknown		13,272.81	Unknown	0.00	0.00
2. VOID (u)	Unknown	0.00		0.00	FA	0.00	0.00
3. Other Contingent Unliquidated Claim - Lincoln Claim for Commissions owed debtor from Lincoln National Life Insurance Co. (Monthly average \$10,000; total value is estimated)	400,000.00	Unknown		9,124.03	Unknown	0.00	0.00
4. Other Contingent Unliquidated Claim - ING Claim for Commissions owed debtor from ING Financial Services (monthly average \$20,000; total value estimated)	750,000.00	Unknown		220,172.04	FA	0.00	0.00
5. Other Contingent Unliquidated Claim - Misc. Claim for commissions owed Debtor from various othe life insurance companies (montly average \$5,000; total value is estimated)	0.00	Unknown		84,682.24	Unknown	0.00	0.00
6. Bank Accounts JP Morgan Chase Bank; Checking Acct: 179907098165	368.00	0.00		3,549.00	FA	0.00	0.00
7. Bank Accounts U.S. Bank, Checking account#199355794900	1,969.00	Unknown		1,859.22	FA	0.00	0.00
8. Office Equip, Furnishings,&Supplies	500.00	0.00		0.00	FA	0.00	0.00
9. Post-Petition Interest Deposits (u)	Unknown	N/A		3,239.28	Unknown	0.00	0.00
10. Utility Deposit Refund (u)	0.00	61.14		61.14	FA	0.00	0.00

Gross Value of Remaining Assets 0.00 0.00

TOTALS (Excluding Unknown Values) \$ 1,252,837.00 \$ 61.14 \$ 335,959.76 \$0.00 0.00 0.00

(Total Dollar Amount in Column 6) 0.00 0.00

INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Page: 2

Case No: 04-11427 JBS Judge: Jack B. Schmetterer
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Date Filed (f) or Converted (c): 03/23/04 (f)
341(a) Meeting Date: 05/05/04
Claims Bar Date: 08/16/04

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Debtor sold 401(k) programs to trade organizations; Trustee obtained turnover of Debtor's bank accounts and is collecting residual commission income. Has contacted all major insurers paying commission re bankruptcy filing; Trustee has reviewed and obtained possession of Debtor's records. Major asset was claim against ING for breach of contract and withholding commission income. Settled with ING and recovered \$220,000 for estate in January, 2007. Have reviewed claims. Will prep final report, distribute and close case.

Initial Projected Date of Final Report (TFR): 12/31/07 Current Projected Date of Final Report (TFR): 12/31/07

04-11427-46.1: Motion to Compromise or Settlement per Rule 9019: Proposed Order Entered: 4/23/2007 1:05:32 PM by: Donna Wallace Page 1 of 1

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
	)	Case No. 04 B 11427
American Buying Retirement Services, Inc.,	)	Hon. Jack B. Schmetterer
	)	Hearing Date: May 17, 2007
Debtor.	)	Time: 10:00 a.m.

Order Granting Trustee's Motion to Approve Settlement Liquidating Claim

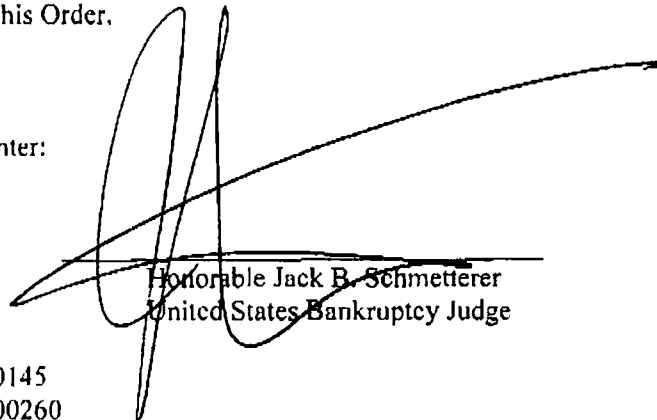
This Cause comes before the Court on the Trustee's Motion to Approve Settlement Liquidating Claim ("Motion"), due notice having been given and the Court being fully advised in the premises;

NOW, THEREFORE, IT IS HEREBY ORDERED that:

1. The proposed compromise and settlement liquidating the claim of The Lincoln National Life Insurance Company is approved;
2. The Lincoln National Life Insurance Company is allowed an unsecured claim in the amount of \$50,000.00; and
3. Trustee is authorized to execute any and all documents as may be necessary to implement the Settlement approved in this Order.

Dated: May 17, 2007

Enter:



Honorable Jack B. Schmetterer
United States Bankruptcy Judge

Joseph A. Baldi/Attorney ID No. 00100145
Donna B. Wallace/Attorney ID No. 6200260
Joseph A. Baldi & Associates, P.C.
Suite 1500
19 South LaSalle Street
Chicago, Illinois 60603
(312) 726-8150

06-00861 12.1: Motion to Compromise or Settlement per Rule 9019: Proposed Order Entered: 1/15/2007 11:52:03 PM by: Joseph Baldi Page 1 of 2

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re	)	Chapter 7
	)	Case No. 04-11427
American Buying Retirement Systems, Inc.,	)	Hon. Jack B. Schmetterer
)	
Debtor,	)	Hearing Date: January 18, 2007
	)	Time: 10:30 a.m.
Joseph A. Baldi, not personally but as)	
chapter 7 trustee for American Buying)	
Retirement Systems, Inc.,)	
)	
)	
Plaintiff,	)	Adversary No. 06 A 00861
)	
v.)	
)	
ING Life and Annuity Company,)	
)	
Defendant.)	

**Order Granting Trustee's Motion to Compromise and Settle Claims
Against ING Life and Annuity Company**

This Cause comes before the Court on the Trustee's Motion to Compromise and Settle Claims Against ING Life and Annuity Company ("Motion"), due notice having been given and the Court being fully advised in the premises;

NOW, THEREFORE, IT IS HEREBY ORDERED that:

1. The proposed compromise and settlement of the Estate's claims against ING Life and Annuity Company pursuant to the terms set forth in the Motion and the Settlement Agreement in exchange for the payment of \$220,000 is approved;
2. Trustee is authorized to execute any and all documents and take all such steps as may be necessary to implement the Settlement approved in this Order;
3. The claim of ING is allowed as an unsecured claim in the amount of \$1,181,729.00, provided, however, that payment of the ING Claim shall be subordinated to the payment of all administrative expenses of the estate, all timely filed unsecured claims against the Estate, and the claim of Robert Sheridan to the extent of \$15,000.00, in accordance with the provisions of the Settlement Agreement;

06-09-2007 12:11: Motion to Compromise or Settlement per Rule 9019: Proposed Order Entered: 1/15/2007 11:52:03 PM by: Joseph Baldi Page 2 of 2

4. The claim of Robert Sheridan is allowed and it shall be classified as follows: as a priority wage claim in the amount of \$4,650.00; as a timely filed unsecured claim in the amount of \$10,350.00; and as a tardily filed unsecured claim in the amount of \$105,000.00;

5. Trustee is authorized to pay the wage and timely unsecured portions of the Robert Sheridan claim, to the total amount of \$15,000.00 prior to the subordinated ING Claim;

6. Trustee is authorized to transfer and assign the Estate's right, title and interest in the Residual Commission Claims to Robert Sheridan in payment of Robert Sheridan's tardily filed unsecured claim in accordance with the provisions of the Settlement Agreement;

7. Trustee is authorized to take such steps and execute such documents as may be necessary or desirable to effect the assignment of the Residual Commission Payments authorized pursuant to this Order.

Dated: January 18, 2007

Enter:

Honorable Jack B. Schmeidler
United States Bankruptcy Judge

Joseph A. Baldi/Attorney ID No. 00100145
Donna B. Wallace/Attorney ID No. 6200260
19 S. LaSalle St. #1500
Chicago, Illinois 60603
(312) 726-8150

Form II

Estate Cash Receipts and Disbursements Record

Exhibit C

FORM 2

Page: 1

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
C 05/12/04		Kansas City Life Insurance Company Kansas City MO		1121-000	26.70		26.70
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.70				26.70
C 05/12/04		Manufacturers Life Insurance Company	ACCOUNTS RECEIVABLE	1121-000	98.69		125.39
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$98.69				125.39
C 05/12/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	ACCOUNTS RECEIVABLE	1121-000	297.59		422.98
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$297.59				422.98
C 05/12/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	ACCOUNTS RECEIVABLE	1121-000	111.07		534.05
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$111.07				534.05
C 05/12/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	ACCOUNTS RECEIVABLE	1121-000	556.35		1,090.40
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$556.35				1,090.40
C 05/12/04		Southern Connecticut M4 Commission Acct. J. Giannini & J. Morey, Gen. Agts. 240 Bradley Street New Haven CT 06510	ACCOUNTS RECEIVABLE	1121-000	25.25		1,115.65
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				1,115.65

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 2

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 05/12/04		The Hartford PO Box 2999 Hartford CT 06104-2999	\$25.25 ACCOUNTS RECEIVABLE	1121-000	11.63		1,127.28
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.63				1,127.28
C 05/12/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	ACCOUNTS RECEIVABLE	1121-000	54.22		1,181.50
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$54.22				1,181.50
C 05/12/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	ACCOUNTS RECEIVABLE	1121-000	50.88		1,232.38
05/12/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$50.88				1,232.38
C 05/12/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	ACCOUNTS RECEIVABLE	1121-000	81.74		1,314.12
05/12/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$81.74				1,314.12
C 05/12/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	ACCOUNTS RECEIVABLE	1121-000	30.86		1,344.98
05/12/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$30.86				1,344.98
C 05/12/04		Jefferson Pilot Financial Insurance Co. 8150 West 111th Street Suite 9 Palos Hills IL 60465-2592	ACCOUNTS RECEIVABLE	1121-000	543.69		1,888.67
05/12/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				1,888.67

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 05/13/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	\$543.69 ACCOUNTS RECEIVABLE	1121-000	61.10		1,949.77
05/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$61.10				1,949.77
C 05/28/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	0.07		1,949.84
C 06/08/04		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001		1121-000	148.43		2,098.27
06/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$148.43				2,098.27
C 06/09/04		Manufacturers Life Insurance Company	ACCOUNTS RECEIVABLE	1121-000	117.14		2,215.41
06/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$117.14				2,215.41
C 06/09/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	May 2004 commissions	1121-000	33.89		2,249.30
06/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$33.89				2,249.30
C 06/11/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commissions	1121-000	1,171.65		3,420.95
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,171.65				3,420.95
C 06/11/04		Power Group Designs, Inc. 75 Corporate Woods 10800 Farley, Suite 165 Overland Park Kansas 66210-1412	Commission Income	1121-000	214.62		3,635.57

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$214.62				3,635.57
C 06/11/04		Manufacturers Life Insurane Company	Commission Income	1121-000	98.81		3,734.38
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$98.81				3,734.38
C 06/11/04		Reliance Standard Llife Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	54.49		3,788.87
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$54.49				3,788.87
C 06/11/04		Reliance Standard Llife Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	61.26		3,850.13
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$61.26				3,850.13
C 06/11/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commissions Income	1121-000	12.00		3,862.13
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.00				3,862.13
C 06/11/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Swuare Chattanooga TN 37402	Commission Income	1121-000	133.83		3,995.96
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$133.83				3,995.96

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 06/11/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	50.88		4,046.84
06/11/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$50.88				4,046.84
C 06/11/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.00		4,058.84
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.00				4,058.84
C 06/11/04		Unum Life Insurance Company of America Producer Compensation Services I Foundation Swuare Chattanooga TN 37402	Commissions Income	1121-000	359.56		4,418.40
06/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$359.56				4,418.40
C 06/14/04		Unum Life Insurance Company of America Producer Compensation Services I Foundation Swuare Chattanooga TN 37402	Commission Income	1121-000	243.50		4,661.90
06/14/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$243.50				4,661.90
C t 06/14/04		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		24.25	4,637.65
C 06/17/04		Charles L. Bogue, II 510 West 6th Street Suite 815 Los Angeles CA 90014	Transfer funds to pay copy costs Commissions Income	1121-000	58.08		4,695.73
06/17/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$58.08				4,695.73

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 06/24/04		FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670	Commission Income	1121-000	34.06		4,729.79
06/24/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$34.06				4,729.79
C 06/29/04		JP Morgan Chase Bank 1875 Marcus Avenue New Hyde Park NY 11042	Bank Account	1129-000	3,549.00		8,278.79
06/29/04	6	Asset Sales Memo:	Bank Accounts \$3,549.00				8,278.79
C 06/29/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	50.88		8,329.67
06/29/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$50.88				8,329.67
C 06/30/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	0.26		8,329.93
C 07/09/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.00		8,341.93
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.00				8,341.93
C 07/09/04		Manufacturers Life Insurance Company	Commission Income	1121-000	34.32		8,376.25
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$34.32				8,376.25
C 07/09/04		Manufacturers Life Insurance Company	Commission Income	1121-000	33.18		8,409.43
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$33.18				8,409.43
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income (securities)	1121-000	1,411.75		9,821.18
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life				9,821.18

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/09/04	3	Asset Sales Memo:	\$1,184.68 Other Contingent Unliquidated Claim - Lincoln				9,821.18
07/09/04	5	Asset Sales Memo:	\$18.67 Other Contingent Unliquidated Claim - Misc.				9,821.18
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	\$208.40 Commission Income	1121-000	493.90		10,315.08
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$364.15				10,315.08
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$129.75				10,315.08
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commissions Income	1121-000	1,183.36		11,498.44
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$314.54				11,498.44
07/09/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$651.04				11,498.44
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$217.78				11,498.44
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	1,068.33		12,566.77
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$1,013.18				12,566.77
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$55.15				12,566.77
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	898.19		13,464.96

FORM 2

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Page: 8

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$613.20				13,464.96
07/09/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$21.20				13,464.96
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$263.79				13,464.96
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	1,030.46		14,495.42
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$832.31				14,495.42
07/09/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$31.59				14,495.42
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$166.56				14,495.42
C 07/09/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	702.38		15,197.80
07/09/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$532.69				15,197.80
07/09/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$21.93				15,197.80
07/09/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$147.76				15,197.80
C 07/13/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commissions Income	1121-000	4,054.43		19,252.23
07/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$4,054.43				19,252.23
C 07/22/04		Lincoln National Life Insurance Company 1300 South Clinton Street	Non estate receipts Funds received for employee 401 K distribution	1180-002	3,248.79		22,501.02

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 07/22/04		Fort Wayne IN 46801 FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670	Commission Income	1121-000	35.55		22,536.57
07/22/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$35.55				22,536.57
C 07/22/04		Southern Connecticut M4 Commission Acct J Giannini & J. Morey, Gen. Agts. 240 Bradley Street New Haven CT 06510	Commission Income	1121-000	47.75		22,584.32
07/22/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$47.75				22,584.32
C 07/22/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	133.04		22,717.36
07/22/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$133.04				22,717.36
C 07/27/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	60.88		22,778.24
07/27/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.88				22,778.24
C 07/27/04		US BANK	DEBTOR'S BANK ACCOUNT	1129-000	1,859.22		24,637.46
07/27/04	7	Asset Sales Memo:	Bank Accounts \$1,859.22 Check issued from Bank Location 2573049				24,637.46
C 07/29/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square	Commission Income	1121-000	463.61		25,101.07

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/29/04	5	Chattanooga TN 37402 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$463.61				25,101.07
C 07/29/04		Manufacturers Life Insurane Company	Commission Income	1121-000	101.21		25,202.28
07/29/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$101.21				25,202.28
C 07/30/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	1.20		25,203.48
C 08/02/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	50.88		25,254.36
08/02/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$50.88				25,254.36
C 08/02/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income (7/16/04)	1121-000	625.68		25,880.04
08/02/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$485.96				25,880.04
08/02/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$29.36				25,880.04
08/02/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$110.36				25,880.04
C 08/02/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	1,113.35		26,993.39
08/02/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$863.92				26,993.39
08/02/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$24.72				26,993.39
08/02/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$224.71				26,993.39
C 08/03/04		Unum Life Insurance Company of America	Commission Income	1121-000	1,529.28		28,522.67

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/03/04	5	Producer Compensation Services 1 Foundation Square Chattanooga TN 37402 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,529.28				28,522.67
C 08/06/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,702.22		30,224.89
08/06/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,702.22				30,224.89
C 08/06/04		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		455.00	29,769.89
C 08/09/04		Transfer to Acct #*****1065	Transfer to pay post-petition storage charges Bank Funds Transfer	9999-000		3,248.79	26,521.10
			Reimburse Deborah Sobot for her mistakenly deposited 401 (k) distribution check				
C 08/13/04		Manufacturers Life Insurance Company	Commission Income	1121-000	98.40		26,619.50
08/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$98.40				26,619.50
C 08/17/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	177.65		26,797.15
08/17/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$177.65				26,797.15
C 08/17/04		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE NORWALK, CT 06854	Commission Income	1121-000	9.62		26,806.77
08/17/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$9.62				26,806.77
C 08/17/04		The Hartford GBD Revenue & Commission Management	Commission Income	1121-000	11.63		26,818.40

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/17/04	5	PO Box 2999 Hartford CT 06104-2999 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.63				26,818.40
C 08/17/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010 Asset Sales Memo:	Commission Income	1121-000	59.54		26,877.94
08/17/04	1	American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368 Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$59.54				26,877.94
C 08/17/04			Commission Income	1121-000	34.92		26,912.86
08/17/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$34.92				26,912.86
C 08/30/04		FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670 Asset Sales Memo:	Commission Income	1121-000	35.55		26,948.41
08/30/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$35.55				26,948.41
C 08/31/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	2.24		26,950.65
C 09/01/04		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		71.00	26,879.65
C 09/08/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903 Asset Sales Memo:	Transfer to pay Sept. 2004 storage charges Commission Income	1121-000	1,151.63		28,031.28
09/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,151.63				28,031.28
C 09/14/04		The Hartford GBD Revenue & Commission Management PO Box 2999	Commission Income	1121-000	11.63		28,042.91

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
09/14/04	5	Hartford CT 06104-2999 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.63				28,042.91
C 09/14/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	Commission Income	1121-000	73.65		28,116.56
09/14/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$73.65				28,116.56
C 09/14/04		Manufacturers Life Insurance Company	Commission Income	1121-000	29.76		28,146.32
09/14/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$29.76				28,146.32
C 09/14/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	48.93		28,195.25
09/14/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$48.93				28,195.25
C 09/14/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	126.92		28,322.17
09/14/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$126.92				28,322.17
C t 09/15/04		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		71.00	28,251.17
C 09/20/04		FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670	Commission Income	1121-000	35.55		28,286.72
09/20/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				28,286.72

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 09/23/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	\$35.55 Commission Income	1121-000	58.20		28,344.92
09/23/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$58.20				28,344.92
C 09/23/04		Southern Connecticut M4 Commission Acct. J. Giannini & J. Morey, Gen. Agts. 240 Bradley Street New Haven CT 06510	Commission Income	1121-000	10.37		28,355.29
09/23/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$10.37				28,355.29
C 09/24/04		Manufacturers Life Insurance Company	Commission Income	1121-000	97.21		28,452.50
09/24/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$97.21				28,452.50
C 09/24/04		Jefferson Pilot Financial Insurance Co. Concord New Hampshire 03301	Commission Income	1121-000	503.12		28,955.62
09/24/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$503.12				28,955.62
C 09/29/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	501.77		29,457.39
09/29/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$501.77				29,457.39
C 09/30/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	2.27		29,459.66
C 10/01/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010		1121-000	96.20		29,555.86

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/01/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$96.20				29,555.86
C 10/11/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Swuare Chattanooga TN 37402	Commission Income	1121-000	135.70		29,691.56
10/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$135.70				29,691.56
C 10/11/04		Manufacturers Life Insurane Company	Commission Income	1121-000	442.97		30,134.53
10/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$442.97				30,134.53
C 10/11/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,829.23		31,963.76
10/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,829.23				31,963.76
C 10/13/04		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE NORWALK, CT 06854	Commission Income	1121-000	139.00		32,102.76
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$139.00				32,102.76
C 10/13/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	Commission Income	1121-000	48.73		32,151.49
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$48.73				32,151.49
C 10/13/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	978.01		33,129.50

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/13/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$492.30				33,129.50
10/13/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$394.43				33,129.50
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$91.28				33,129.50
C 10/13/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	453.16		33,582.66
10/13/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$332.28				33,582.66
10/13/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$22.52				33,582.66
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$98.36				33,582.66
C 10/13/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	695.31		34,277.97
10/13/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$499.75				34,277.97
10/13/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$18.60				34,277.97
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$176.96				34,277.97
C 10/13/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	1,026.68		35,304.65
10/13/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$884.54				35,304.65
10/13/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$34.36				35,304.65

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit) \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$107.78				35,304.65
C 10/13/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	601.39		35,906.04
10/13/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$457.77				35,906.04
10/13/04	4	Asset Sales Memo:	Other Contingent Unliquidated Claim - ING \$38.76				35,906.04
10/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$104.86				35,906.04
C 10/19/04		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE NORWALK, CT 06854	Commission Income	1121-000	9.61		35,915.65
10/19/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$9.61				35,915.65
C 10/19/04		FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670	Commission Income	1121-000	35.55		35,951.20
10/19/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$35.55				35,951.20
C 10/26/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	134.63		36,085.83
10/26/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$134.63				36,085.83
C 10/26/04		Manufacturers Life Insurance Company	Commission Income	1121-000	105.06		36,190.89
10/26/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$105.06				36,190.89
C 10/29/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	2.75		36,193.64
C 11/01/04		Pacific Life & Annuity Company	Commission Income	1121-000	48.10		36,241.74

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/01/04	1	Post Office Box 7010 Newport Beach CA 92658-7010 Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$48.10				36,241.74
C 11/08/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	985.32		37,227.06
11/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$985.32				37,227.06
C 11/08/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	23.63		37,250.69
11/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$23.63				37,250.69
C 11/08/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	909.37		38,160.06
11/08/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$324.74				38,160.06
11/08/04	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$404.58				38,160.06
11/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$180.05				38,160.06
C 11/08/04		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	596.25		38,756.31
11/08/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$584.25				38,756.31
11/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc \$12.00				38,756.31

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 11/08/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	365.26		39,121.57
11/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$365.26				39,121.57
C 11/11/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	Commission Income	1121-000	48.73		39,170.30
11/11/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$48.73				39,170.30
C 11/15/04		Transfer to Acct #*****1065	Bank Funds Transfer Transfer to reimburse JABA for Strongbox record destruction fee and closeout of Debtor's account	9999-000		150.00	39,020.30
C 11/18/04		Manufacturers Life Insurance Company	Commission Income	1121-000	109.16		39,129.46
11/18/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$109.16				39,129.46
C 11/18/04		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE NORWALK, CT 06854	Commission Income	1121-000	8.66		39,138.12
11/18/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$8.66				39,138.12
C 11/18/04		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1121-000	488.33		39,626.45
11/18/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$488.33				39,626.45
C 11/30/04		Jefferson Pilot Financial Insurance Co. Concord New Hampshire 03301	Commission Income	1121-000	534.66		40,161.11
11/30/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$534.66				40,161.11

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 11/30/04		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	48.10		40,209.21
11/30/04	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$48.10				40,209.21
C 11/30/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	3.13		40,212.34
C 12/08/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.63		40,223.97
12/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.63				40,223.97
C 12/08/04		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,494.92		41,718.89
12/08/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,494.92				41,718.89
C 12/13/04		Manufacturers Life Insurance Company	Commission Income	1121-000	28.90		41,747.79
12/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$28.90				41,747.79
C 12/13/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	59.17		41,806.96
12/13/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$59.17				41,806.96
C 12/13/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500	Commission Income	1121-000	60.15		41,867.11

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/13/04	5	Philadelphia PA 19103-7090 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.15				41,867.11
C 12/13/04		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	56.60		41,923.71
12/13/04	5	Philadelphia PA 19103-7090 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$56.60				41,923.71
C 12/15/04		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	Commission Income	1121-000	50.44		41,974.15
12/15/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$50.44				41,974.15
C 12/27/04		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	167.09		42,141.24
12/27/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$167.09				42,141.24
C 12/27/04		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE NORWALK, CT 06854	Commission Income	1121-000	9.62		42,150.86
12/27/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$9.62				42,150.86
C 12/27/04		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.25		42,162.11

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/27/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.25				42,162.11
C 12/27/04		FORTIS BENEFITS INSURANCE COMPANY 2323 Grand Boulevard Kansas City, MO 64108-2670	Commission Income	1121-000	37.66		42,199.77
12/27/04	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$37.66				42,199.77
C 12/31/04	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	3.48		42,203.25
C 01/04/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	116.50		42,319.75
01/04/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$116.50				42,319.75
C 01/04/05		FIRST COLONY LIFE INSURANCE CO. P.O. BOX 1280 LYNCHBURG, VA 24505-1280	Commission Income	1121-000	2.58		42,322.33
01/04/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$2.58				42,322.33
C 01/04/05		Manufacturers Life Insurance Company	Commission Income	1121-000	26.56		42,348.89
01/04/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.56				42,348.89
C 01/04/05		Manufacturers Life Insurance Company	Commission Income	1121-000	24.33		42,373.22
01/04/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$24.33				42,373.22
C 01/13/05		KANAWHA INSURANCE COMPANY PO BOX 610 LANCASTER, SC 29720	Commission Income	1121-000	24.83		42,398.05
01/13/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$24.83				42,398.05
C 01/13/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	3,896.94		46,294.99

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/13/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$3,896.94				46,294.99
C 01/18/05		SHENANDOAH LIFE INSURANCE COMPANY P.O. BOX 12847 ROANOKE, VA 24029	Commission Income	1121-000	53.96		46,348.95
01/18/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$53.96				46,348.95
C 01/18/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	133.28		46,482.23
01/18/05	4	Asset Sales Memo:	Other Contingent Unliquidated Claim - ING \$133.28				46,482.23
C 01/31/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	27.21		46,509.44
01/31/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$27.21				46,509.44
C 01/31/05		American United Life Insurance Company One American Square PO Box 368 Indianapolis IN 46206-368	Commission Income	1121-000	50.44		46,559.88
01/31/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$50.44				46,559.88
C 01/31/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	493.90		47,053.78
01/31/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$493.90				47,053.78
C 01/31/05	9	Bank of America, N.A.	Interest Rate 0.100	1270-000	3.71		47,057.49
C 02/10/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007	Commission Income	1121-000	1,728.35		48,785.84

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/10/05	5	Lafayette IN 47903 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,728.35				48,785.84
C 02/10/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	10.88		48,796.72
02/10/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$10.88				48,796.72
C 02/15/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	48.10		48,844.82
02/15/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$48.10				48,844.82
C 02/15/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	59.27		48,904.09
02/15/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$59.27				48,904.09
C 02/15/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	1,094.98		49,999.07
02/15/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,094.98				49,999.07
C t 02/22/05		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		34.35	49,964.72
C 02/23/05		SOUTHERN CONNECTICUT AGENCY JACK MOREY, GENERAL AGENT 200 CONNECTICUT AVENUE	Commission Income	1121-000	9.61		49,974.33

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		NORWALK, CT 06854					
C 02/23/05	5	Asset Sales Memo: L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Other Contingent Unliquidated Claim - Misc. \$9.61 Commission Income	1121-000	628.41		49,974.33 50,602.74
02/23/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$484.06				50,602.74
02/23/05	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$20.84				50,602.74
02/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$123.51				50,602.74
* C 02/23/05		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-003	299.24		50,901.98
02/23/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$194.89				50,901.98
02/23/05	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$259.24				50,901.98
02/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$96.31				50,901.98
* C 02/23/05		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income Original deposit misprinted as 299.24 . Should be 550.44. Error due to allocation of sales amongst insurers. Replaced with deposit 133.	1121-003	-299.24		50,602.74
C 02/23/05		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	692.57		51,295.31
02/23/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$604.86				51,295.31
02/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$87.71				51,295.31

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 02/23/05		L. M. KOHN & COMPANY 9810 Montgomery Rd. Cincinnati, OH 45242	Commission Income	1121-000	550.44		51,845.75
02/23/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$194.89				51,845.75
02/23/05	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$259.24				51,845.75
02/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$96.31				51,845.75
C 02/28/05	9	Bank of America, N.A.	Interest Rate 0.250	1270-000	9.24		51,854.99
C 03/02/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	96.20		51,951.19
03/02/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$96.20				51,951.19
C 03/02/05		THE PAUL REVERE LIFE INSURANCE CO WORCHESTER, MA	Commission Income	1121-000	26.43		51,977.62
03/02/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.43				51,977.62
C 03/02/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	1,453.71		53,431.33
03/02/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,453.71				53,431.33
C 03/08/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	26.74		53,458.07
03/08/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.74				53,458.07
C 03/08/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street	Commission Income	1121-000	59.27		53,517.34

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
03/08/05	5	Suite 1500 Philadelphia PA 19103-7090 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$59.27				53,517.34
C 03/08/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,317.92		54,835.26
03/08/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,317.92				54,835.26
C 03/15/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.63		54,846.89
03/15/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.63				54,846.89
C 03/21/05		FLORIDA POWER & LIGHT Bank of America, N.A.	Utility refund	1290-000	61.14		54,908.03
03/21/05	10	Asset Sales Memo:	Utility Deposit Refund \$61.14				54,908.03
C 03/24/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	150.89		55,058.92
03/24/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$150.89				55,058.92
C 03/24/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	52.54		55,111.46
03/24/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$52.54				55,111.46
C 03/24/05		Unum Life Insurance Company of America	Commission Income	1121-000	528.11		55,639.57

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
03/24/05	5	Producer Compensation Services 1 Foundation Square Chattanooga TN 37402 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$528.11				55,639.57
C 03/24/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	307.54		55,947.11
03/24/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$307.54				55,947.11
C 03/31/05	9	Bank of America, N.A.	Interest Rate 0.250	1270-000	11.46		55,958.57
C 04/06/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	13.93		55,972.50
04/06/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$13.93				55,972.50
C 04/06/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	27.40		55,999.90
04/06/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$27.40				55,999.90
C 04/08/05		LINCOLN NATIONAL LIFE INSURANCE 350 CHURCH STREET HARTFORD, CT 06103-1106	Commission Income	1121-000	88.68		56,088.58
04/08/05	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$88.68				56,088.58
C 04/08/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	135.12		56,223.70
04/08/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$135.12				56,223.70

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 04/12/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	3,565.50		59,789.20
04/12/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$3,565.50				59,789.20
C 04/12/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.21		59,801.41
04/12/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.21				59,801.41
C 04/18/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	36.71		59,838.12
04/18/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$36.71				59,838.12
C 04/26/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	26.77		59,864.89
04/26/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.77				59,864.89
C 04/26/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.21		59,877.10
04/26/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.21				59,877.10
C 04/29/05	9	Bank of America, N.A.	Interest Rate 0.250	1270-000	11.85		59,888.95
C 05/09/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	125.62		60,014.57
05/09/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				60,014.57

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 05/10/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	\$125.62 Commission Income	1121-000	746.65		60,761.22
05/10/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$746.65				60,761.22
C 05/17/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	26.24		60,787.46
05/17/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.24				60,787.46
C 05/26/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	233.08		61,020.54
05/26/05	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$233.08				61,020.54
C 05/31/05	9	Bank of America, N.A.	Interest Rate 0.250	1270-000	12.83		61,033.37
C 06/06/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.21		61,045.58
06/06/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.21				61,045.58
C 06/06/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	155.83		61,201.41
06/06/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$155.83				61,201.41
C 06/06/05		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1121-000	99.49		61,300.90
06/06/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$99.49				61,300.90

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 06/20/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	283.84		61,584.74
06/20/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$283.84				61,584.74
C 06/20/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	918.91		62,503.65
06/20/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$918.91				62,503.65
C 06/20/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	26.53		62,530.18
06/20/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.53				62,530.18
C 06/30/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	64.12		62,594.30
06/30/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$64.12				62,594.30
C 06/30/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	60.73		62,655.03
06/30/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.73				62,655.03
C 06/30/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street	Commission Income	1121-000	61.05		62,716.08

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/30/05	5	Suite 1500 Philadelphia PA 19103-7090 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$61.05				62,716.08
C 06/30/05		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010 Asset Sales Memo:	Commission Income	1121-000	204.88		62,920.96
06/30/05	1		Other Contingent Unliquidated Claim - Pacific Life \$204.88				62,920.96
C 06/30/05	9	Bank of America, N.A.	Interest Rate 0.250	1270-000	12.63		62,933.59
C 07/11/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903 Asset Sales Memo:	Commission Income	1121-000	900.10		63,833.69
07/11/05	5		Other Contingent Unliquidated Claim - Misc. \$900.10				63,833.69
C 07/11/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999 Asset Sales Memo:	Commission Income	1121-000	11.81		63,845.50
07/11/05	5		Other Contingent Unliquidated Claim - Misc. \$11.81				63,845.50
C 07/19/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402 Asset Sales Memo:	Commission Income	1121-000	145.65		63,991.15
07/19/05	5		Other Contingent Unliquidated Claim - Misc. \$145.65				63,991.15
C 07/19/05	5	JOHN HANCOCK LIFE INSURANCE COMPANY Asset Sales Memo:	Commission Income	1121-000	131.61		64,122.76
07/19/05	5		Other Contingent Unliquidated Claim - Misc \$131.61				64,122.76
C 07/29/05	9	Bank of America, N.A.	Interest Rate 0.450	1270-000	20.12		64,142.88

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 08/09/05		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	59.64		64,202.52
08/09/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$59.64				64,202.52
C 08/09/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.42		64,213.94
08/09/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.42				64,213.94
C 08/09/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,151.34		65,365.28
08/09/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,151.34				65,365.28
C 08/23/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	63.83		65,429.11
08/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$63.83				65,429.11
C 08/23/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	62.44		65,491.55
08/23/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$62.44				65,491.55
C 08/23/05		Unum Life Insurance Company of America	Commission Income	1121-000	125.62		65,617.17

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/23/05	5	Producer Compensation Services 1 Foundation Square Chattanooga TN 37402 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$125.62				65,617.17
C 08/31/05	9	Bank of America, N.A.	Interest Rate 0.450	1270-000	24.83		65,642.00
C 09/14/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	556.68		66,198.68
09/14/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$556.68				66,198.68
C 09/14/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	60.61		66,259.29
09/14/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.61				66,259.29
C 09/14/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	114.29		66,373.58
09/14/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$114.29				66,373.58
C 09/14/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.42		66,385.00
09/14/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.42				66,385.00
C 09/26/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.42		66,396.42
09/26/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				66,396.42

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 09/26/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	\$11.42 Commission Income	1121-000	461.66		66,858.08
09/26/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$461.66				66,858.08
C 09/30/05	9	Bank of America, N.A.	Interest Rate 0.450	1270-000	24.35		66,882.43
C 10/10/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	852.31		67,734.74
10/10/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$852.31				67,734.74
C 10/10/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,661.72		69,396.46
10/10/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,661.72				69,396.46
C 10/17/05		AMERICAN GENERAL LIFE COMPANIES TREASURY DEPT. P.O. BOX 4341 HOUSTON, TX 77210-4341	Commission Income	1121-000	161.70		69,558.16
10/17/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$161.70				69,558.16
C 10/17/05		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	155.79		69,713.95
10/17/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$155.79				69,713.95
C 10/17/05		American United Life Insurance Company	Commission Income	1121-000	47.82		69,761.77

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/17/05	5	One american Square PO Box 368 Indianapolis IN 46206-0368 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$47.82				69,761.77
C 10/17/05		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	60.87		69,822.64
10/17/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.87				69,822.64
C 10/31/05	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	40.07		69,862.71
C 11/07/05		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1121-000	458.86		70,321.57
11/07/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$458.86				70,321.57
C 11/07/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Swuare Chattanooga TN 37402	Commission Income	1121-000	451.66		70,773.23
11/07/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$451.66				70,773.23
C 11/07/05		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,570.39		72,343.62
11/07/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,570.39				72,343.62
C 11/09/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.81		72,355.43

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
11/09/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.81				72,355.43
C 11/16/05		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	60.53		72,415.96
11/16/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.53				72,415.96
C 11/30/05	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	47.07		72,463.03
C 12/01/05		SHENANDOAH LIFE INSURANCE COMPANY P.O. BOX 12847 ROANOKE, VA 24029	Commission Income	1121-000	54.30		72,517.33
12/01/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$54.30				72,517.33
C t 12/13/05		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		6,912.00	65,605.33
			Transfer to cover Trustee fee allowed per court order 12/13/05 (1st Interim App)				
C t 12/13/05		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		10,920.00	54,685.33
			Transfer funds to pay Baldi & Associates fees and expenses per 1st interim fee allowance (ct order 12/13/05)				
C 12/21/05		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	11.81		54,697.14
12/21/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$11.81				54,697.14
C 12/21/05		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	113.44		54,810.58
12/21/05	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$113.44				54,810.58
C 12/30/05	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	41.85		54,852.43

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035

For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 01/06/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	815.17		55,667.60
01/06/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$815.17				55,667.60
C 01/06/06		Lincoln National Life Insurance Company 1300 South Clinton Street Fort Wayne IN 46801	Commission Income	1121-000	44.34		55,711.94
01/06/06	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$44.34				55,711.94
C 01/06/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	22.78		55,734.72
01/06/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$22.78				55,734.72
C 01/06/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	30.76		55,765.48
01/06/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$30.76				55,765.48
C 01/12/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	12.21		55,777.69
01/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$12.21				55,777.69
C 01/12/06		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	59.20		55,836.89
01/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$59.20				55,836.89
C 01/12/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007	Commission Income	1121-000	3,941.56		59,778.45

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/12/06	5	Lafayette IN 47903 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$3,941.56				59,778.45
C 01/12/06		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	60.87		59,839.32
01/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.87				59,839.32
C 01/12/06		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	107.13		59,946.45
01/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$107.13				59,946.45
C 01/19/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	389.03		60,335.48
01/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$389.03				60,335.48
C 01/31/06	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	38.83		60,374.31
C 02/02/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	366.85		60,741.16
02/02/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$366.85				60,741.16
C 02/08/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	350.65		61,091.81

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/08/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$350.65				61,091.81
C 02/08/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,802.49		62,894.30
02/08/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,802.49				62,894.30
C 02/08/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	14.57		62,908.87
02/08/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$14.57				62,908.87
C 02/13/06		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	39.77		62,948.64
02/13/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$39.77				62,948.64
C 02/13/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	63.32		63,011.96
02/13/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$63.32				63,011.96
C 02/13/06		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	99.05		63,111.01
02/13/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$99.05				63,111.01
C 02/13/06		KANAWHA INSURANCE COMPANY PO BOX 610 LANCASTER, SC 29720	Commission Income	1121-000	24.83		63,135.84

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035

For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/13/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				63,135.84
C t 02/13/06		Transfer to Acct #*****1065	\$24.83				
C 02/21/06		Pacific Life & Annuity Company	Bank Funds Transfer	9999-000		43.47	63,092.37
		Post Office Box 7010	Commission Income	1121-000	185.71		63,278.08
		Newport Beach CA 92658-7010					
02/21/06	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life				63,278.08
			\$185.71				
C 02/28/06	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	38.02		63,316.10
C 03/09/06		Lafayette Life Insurance Company	Commission Income	1121-000	964.67		64,280.77
		1905 Teal Road PO Box 7007					
		Lafayette IN 47903					
03/09/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				64,280.77
			\$964.67				
C 03/09/06		The Hartford	Commission Income	1121-000	14.57		64,295.34
		GBD Revenue & Commission Management					
		PO Box 2999					
		Hartford CT 06104-2999					
03/09/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				64,295.34
			\$14.57				
C 03/16/06		Unum Life Insurance Company of America	Commission Income	1121-000	114.00		64,409.34
		Producer Compensation Services					
		1 Foundation Square					
		Chattanooga TN 37402					
03/16/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				64,409.34
			\$114.00				
C 03/31/06	9	Bank of America, N.A.	Interest Rate 0.800	1270-000	43.39		64,452.73
C 04/12/06		Lafayette Life Insurance Company	Commission Income	1121-000	2,567.58		67,020.31
		1905 Teal Road PO Box 7007					
		Lafayette IN 47903					
04/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				67,020.31

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 04/12/06		JOHN HANCOCK LIFE INSURANCE COMPANY	\$2,567.58				
04/12/06	5	Asset Sales Memo:	Commission Income	1121-000	64.76		67,085.07
			Other Contingent Unliquidated Claim - Misc.				67,085.07
C 04/12/06		The Hartford	\$64.76				
		GBD Revenue & Commission Management	Commission Income	1121-000	13.79		67,098.86
		PO Box 2999					
		Hartford CT 06104-2999					
04/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				67,098.86
			\$13.79				
C 04/12/06		Unum Life Insurance Company of America	Commission Income	1121-000	147.54		67,246.40
		Producer Compensation Services					
		1 Foundation Square					
		Chattanooga TN 37402					
04/12/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				67,246.40
			\$147.54				
C 04/20/06		Unum Life Insurance Company of America	Commission Income	1121-000	247.70		67,494.10
		Producer Compensation Services					
		1 Foundation Square					
		Chattanooga TN 37402					
04/20/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				67,494.10
			\$247.70				
C 04/28/06	9	Bank of America, N.A.	Interest Rate 1.100	1270-000	54.19		67,548.29
C 05/08/06		The Hartford	Commission Income	1121-000	13.79		67,562.08
		GBD Revenue & Commission Management					
		PO Box 2999					
		Hartford CT 06104-2999					
05/08/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				67,562.08
			\$13.79				
C 05/08/06		Lafayette Life Insurance Company	Commission Income	1121-000	561.14		68,123.22
		1905 Teal Road PO Box 7007					

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/08/06	5	Lafayette IN 47903 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$561.14				68,123.22
C 05/25/06		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1121-000	87.05		68,210.27
05/25/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$87.05				68,210.27
C 05/31/06	9	Bank of America, N.A.	Interest Rate 1.100	1270-000	63.48		68,273.75
C 06/05/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	283.75		68,557.50
06/05/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$283.75				68,557.50
C 06/05/06		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	196.83		68,754.33
06/05/06	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$196.83				68,754.33
C 06/07/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	14.57		68,768.90
06/07/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$14.57				68,768.90
C 06/07/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	823.39		69,592.29
06/07/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$823.39				69,592.29
C 06/13/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	65.04		69,657.33

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/13/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$65.04				69,657.33
C 06/20/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	13.79		69,671.12
06/20/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.79				69,671.12
C 06/30/06	9	Bank of America, N.A.	Interest Rate 1.100	1270-000	62.57		69,733.69
C 07/10/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903		1121-000	1,672.44		71,406.13
07/10/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,672.44				71,406.13
C 07/18/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	109.03		71,515.16
07/18/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$109.03				71,515.16
C 07/19/06		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	26.73		71,541.89
07/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$26.73				71,541.89
C 07/19/06		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	28.61		71,570.50
07/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$28.61				71,570.50
C 07/19/06		Reliance Standard Life Insurance Company	Commission Income	1121-000	64.89		71,635.39

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/19/06	5	Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$64.89				71,635.39
C 07/19/06		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	60.12		71,695.51
07/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$60.12				71,695.51
C 07/19/06		Reliance Standard Life Insurance Company Administrative Offices 2001 Market Street Suite 1500 Philadelphia PA 19103-7090	Commission Income	1121-000	65.87		71,761.38
07/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$65.87				71,761.38
C 07/31/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	168.44		71,929.82
07/31/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$168.44				71,929.82
C 07/31/06	9	Bank of America, N.A.	Interest Rate 1.300	1270-000	74.72		72,004.54
C 08/07/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,031.27		73,035.81
08/07/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,031.27				73,035.81
C 08/08/06		The Hartford GBD Revenue & Commission Management	Commission Income	1121-000	13.39		73,049.20

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/08/06	5	PO Box 2999 Hartford CT 06104-2999 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.39				73,049.20
C 08/08/06		SHENANDOAH LIFE INSURANCE COMPANY P.O. BOX 12847 ROANOKE, VA 24029	Commission Income	1121-000	50.79		73,099.99
08/08/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$50.79				73,099.99
C 08/21/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	13.79		73,113.78
08/21/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.79				73,113.78
C 08/30/06		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	159.07		73,272.85
08/30/06	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$159.07				73,272.85
C 08/31/06	9	Bank of America, N.A.	Interest Rate 1.300	1270-000	80.35		73,353.20
C 09/11/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	257.34		73,610.54
09/11/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$257.34				73,610.54
C 09/11/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	126.90		73,737.44
09/11/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				73,737.44

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 09/11/06		JOHN HANCOCK LIFE INSURANCE COMPANY	\$126.90				
09/11/06	5	Asset Sales Memo:	Commission Income	1121-000	70.72		73,808.16
			Other Contingent Unliquidated Claim - Misc.				73,808.16
C 09/19/06		The Hartford	\$70.72				
		GBD Revenue & Commission Management	Commission Income	1121-000	13.39		73,821.55
		PO Box 2999					
		Hartford CT 06104-2999					
09/19/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				73,821.55
			\$13.39				
C 09/25/06		Unum Life Insurance Company of America	Commission Income	1121-000	234.56		74,056.11
		Producer Compensation Services					
		1 Foundation Square					
		Chattanooga TN 37402					
09/25/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				74,056.11
			\$234.56				
C 09/29/06	9	Bank of America, N.A.	Interest Rate 1.300	1270-000	78.64		74,134.75
C 10/09/06		Lafayette Life Insurance Company	Commission Income	1121-000	512.62		74,647.37
		1905 Teal Road PO Box 7007					
		Lafayette IN 47903					
10/09/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				74,647.37
			\$512.62				
C 10/23/06		Unum Life Insurance Company of America	Commission Income	1121-000	150.19		74,797.56
		Producer Compensation Services					
		1 Foundation Square					
		Chattanooga TN 37402					
10/23/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc.				74,797.56
			\$150.19				
C 10/23/06		The Hartford	Commission Income	1121-000	13.79		74,811.35
		GBD Revenue & Commission Management					
		PO Box 2999					

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No. *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
10/23/06	5	Hartford CT 06104-2999 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.79				74,811.35
C 10/31/06	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	92.88		74,904.23
C 11/06/06		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	171.97		75,076.20
11/06/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$171.97				75,076.20
C 11/06/06		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1121-000	458.86		75,535.06
11/06/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$458.86				75,535.06
C 11/07/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,230.62		76,765.68
11/07/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,230.62				76,765.68
C 11/14/06		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	73.19		76,838.87
11/14/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$73.19				76,838.87
C 11/21/06		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	13.79		76,852.66
11/21/06	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.79				76,852.66
C 11/30/06	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	94.01		76,946.67
C 12/13/06		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007	Commission Income	1121-000	984.77		77,931.44

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
12/13/06	5	Lafayette IN 47903 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$984.77				77,931.44
C t 12/21/06		Transfer to Acct #*****1065	Bank Funds Transfer Transfer funds to pay interim fees and expenses allowed for TR attys per order 12/21/06.	9999-000		22,491.00	55,440.44
C 12/29/06	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	93.96		55,534.40
C 01/02/07		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	115.78		55,650.18
01/02/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$115.78				55,650.18
C 01/04/07		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	35.09		55,685.27
01/04/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$35.09				55,685.27
C 01/08/07		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007	Commission Income	1121-000	3,659.40		59,344.67
01/08/07	5	Lafayette IN 47903 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$3,659.40				59,344.67
C 01/09/07		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	13.79		59,358.46
01/09/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$13.79				59,358.46
C 01/09/07		The Hartford GBD Revenue & Commission Management PO Box 2999 Hartford CT 06104-2999	Commission Income	1121-000	0.22		59,358.68

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/09/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$0.22				59,358.68
C 01/09/07		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	20.98		59,379.66
01/09/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$20.98				59,379.66
C 01/16/07		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	189.68		59,569.34
01/16/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$189.68				59,569.34
C 01/17/07		SHENANDOAH LIFE INSURANCE COMPANY P.O. BOX 12847 ROANOKE, VA 24029	Commission Income	1121-000	31.30		59,600.64
01/17/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$31.30				59,600.64
C 01/31/07		ING LIFE INSURANCE 151 Farmington Avenue Hartford, CT 06156-8980	Settlement Proceeds: Adversary	1149-000	220,000.00		279,600.64
01/31/07	4	Asset Sales Memo:	Other Contingent Unliquidated Claim - ING \$220,000.00				279,600.64
C 01/31/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	74.03		279,674.67
C 02/06/07		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,194.99		280,869.66
02/06/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,194.99				280,869.66
C 02/15/07		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	71.28		280,940.94
02/15/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$71.28				280,940.94
C 02/20/07		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		46.48	280,894.46
C 02/26/07		Unum Life Insurance Company of America	Commission Income	1121-000	369.55		281,264.01

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/26/07	5	Producer Compensation Services 1 Foundation Square Chattanooga TN 37402 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$369.55				281,264.01
C 02/28/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	286.09		281,550.10
C 03/01/07		Pacific Life & Annuity Company Post Office Box 7010 Newport Beach CA 92658-7010	Commission Income	1121-000	198.78		281,748.88
03/01/07	1	Asset Sales Memo:	Other Contingent Unliquidated Claim - Pacific Life \$198.78				281,748.88
C 03/06/07		PRINCIPAL LIFE INSURANCE COMPANY Des Moines, IA 50392-0001	Commission Income	1110-000	192.19		281,941.07
03/06/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$192.19				281,941.07
C 03/06/07		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	124.36		282,065.43
03/06/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$124.36				282,065.43
C 03/06/07		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	1,204.71		283,270.14
03/06/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$1,204.71				283,270.14
C 03/13/07		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	223.26		283,493.40
03/13/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$223.26				283,493.40
C 03/30/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	360.48		283,853.88
C 04/04/07		MW FINANCIAL GROUP, LTD	Commission Income	1121-000	22.10		283,875.98

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
04/04/07	5	197 SCOTT SWAMP ROAD FARMINGTON, CT 06032 Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$22.10				283,875.98
C 04/04/07		KANAWHA INSURANCE COMPANY PO BOX 610 LANCASTER, SC 29720	Commission Income	1121-000	24.83		283,900.81
04/04/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$24.83				283,900.81
C 04/04/07		MW FINANCIAL GROUP, LTD 197 SCOTT SWAMP ROAD FARMINGTON, CT 06032	Commission Income	1121-000	33.16		283,933.97
04/04/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$33.16				283,933.97
C 04/05/07		Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Commission Income	1121-000	2,132.90		286,066.87
04/05/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$2,132.90				286,066.87
C 04/10/07		JOHN HANCOCK LIFE INSURANCE COMPANY	Commission Income	1121-000	77.44		286,144.31
04/10/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$77.44				286,144.31
C 04/19/07		Unum Life Insurance Company of America Producer Compensation Services 1 Foundation Square Chattanooga TN 37402	Commission Income	1121-000	130.74		286,275.05
04/19/07	5	Asset Sales Memo:	Other Contingent Unliquidated Claim - Misc. \$130.74				286,275.05
C 04/30/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	352.05		286,627.10
C 05/31/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	365.16		286,992.26
C 06/14/07		Transfer to Acct #*****1065	Bank Funds Transfer	9999-000		6,000.29	280,991.97

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1052 Money Market

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 06/29/07	9	Bank of America, N.A.	Transfer funds to pay Robert Sheridan Residual Commissions rec'd and deposited subsequent to effective date of assignment	1270-000	352.59		281,344.56
C 07/31/07		Lincoln National Life Insurance Company 1300 South Clinton Street Fort Wayne IN 46801	Interest Rate 1.500 Forfeiture Acct Termination Pymt	1129-000	73.57		281,418.13
07/31/07	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$73.57				281,418.13
C 07/31/07	9	Bank of America, N.A.	Interest Rate 1.500	1270-000	358.43		281,776.56
C 08/02/07		Lincoln National Life Insurance Company 1300 South Clinton Street Fort Wayne IN 46801	Forfeiture Acct Termination Pymt	1229-000	6,964.36		288,740.92
08/02/07	3	Asset Sales Memo:	Other Contingent Unliquidated Claim - Lincoln \$6,964.36				288,740.92

* Reversed
t Funds Transfer
C Bank Cleared

Account *****1052	Balance Forward	0.00			
608	Deposits	335,969.27	0	Checks	0.00
39	Interest Postings	3,239.28	0	Adjustments Out	0.00
	Subtotal	\$ 339,208.55	13	Transfers Out	50,467.63
				Total	\$ 50,467.63
0	Adjustments In	0.00			
0	Transfers In	0.00			
	Total	\$ 339,208.55			

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1065 General

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C t 06/14/04		Transfer from Acct #*****1052	BALANCE FORWARD				0.00
			Bank Funds Transfer	9999-000	24.25		24.25
C 06/14/04	001001	Lafayette Life Insurance Company 1905 Teal Road PO Box 7007 Lafayette IN 47903	Transfer funds to pay copy costs	2990-000		24.25	0.00
			Document copy costs				
C t 08/06/04		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	455.00		455.00
C 08/06/04	001002	Strongbox 1650 West Irving Park Chicago IL 60613	Transfer to pay post-petition storage charges	2410-000		455.00	0.00
			Storage fees				
C t 08/09/04		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	3,248.79		3,248.79
			Reimburse Deborah Sobat for her mistakenly deposited 401 (k) distribution check				
* C 08/09/04	001003	Deborah Sobat	EMPLOYEE REIMBURSEMENT	8500-003		3,248.79	0.00
			401(K) distribution from Lincoln				
* C 08/09/04	001003	Deborah Sobat	EMPLOYEE REIMBURSEMENT	8500-003		-3,248.79	3,248.79
			Since check is for 401 (k) proceeds it needs to be made out to AG Edwards f.b.o. Deborah Sobat;				
			Need to reissue check				
C 08/09/04	001004	AG Edwards & Sons, Inc. f/b/o Deborah Sobat	EMPLOYEE REIMBURSEMENT	8500-002		3,248.79	0.00
			401(k) Distribution from Lincoln Financial				
			For Deborah Sobat				
			Acct. No. 027-459901				
C t 09/01/04		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	71.00		71.00
C 09/01/04	001005	Strongbox 1650 West Irving Park Chicago IL 60613	Transfer to pay Sept. 2004 storage charges	2410-000		71.00	0.00
			Storage fees				
			Space 2114				
			September 2004				
C t 09/15/04		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	71.00		71.00
			Transfer to pay storage fees for October, 2004				

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1065 General

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 09/15/04	001006	Strongbox 1650 West Irving Park Chicago IL 60613	Storage fees October 2004 Space 2114	2410-000		71.00	0.00
C t 11/15/04		Transfer from Acct #*****1052	Bank Funds Transfer Transfer to reimburse JABA for Strongbox record destruction fee and closeout of Debtor's account	9999-000	150.00		150.00
C 11/15/04	001007	JOSEPH A BALDI & ASSOCIATES, P.C. 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Reimburse Trustee's Law Firm for Cost of Destruction of Debtor's records and Close out of Strongbox account	2410-000		150.00	0.00
C t 02/22/05		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	34.35		34.35
C 02/23/05	001008	International Sureties 210 Baronne St. Suite 1700 New Orleans, LA 70112-1722	Bond Premium Payment 2005 Annual premium payment	2300-000		34.35	0.00
C t 12/13/05		Transfer from Acct #*****1052	Bank Funds Transfer Transer to cover Trustee fee allowed per court order 12/13/05 (1st Inteirm App)	9999-000	6,912.00		6,912.00
C t 12/13/05		Transfer from Acct #*****1052	Bank Funds Transfer Transfer funds to pay Baldi & Associates fees and expenses per 1st interim fee allowance (ct order 12/13/05)	9999-000	10,920.00		17,832.00
C 12/13/05	001009	JOSEPH A. BALDI & ASSOCIATES, P.C. 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Ch. 7 Trustee Attys Fees 1st Interim Fee App per order 12/13/05	3110-000		10,896.00	6,936.00
C 12/13/05	001010	JOSEPH A BALDI & ASSOCIATES, P.C. 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Attorneys Expenses 1st Interim Fee app per order 12/13/05	3120-000		24.00	6,912.00
C 12/13/05	001011	JOSEPH A. BALDI , as Trustee	Trustee Fees	2100-000		6,912.00	0.00

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1065 General

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Joseph A. Baldi & Associates 19 S. LaSalle Street Suite 1500 Chicago, Illinois 60603	1st Interim Fee App per order 12/13/05				
C t 02/13/06		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	43.47		43.47
* C 02/13/06	001012	International Sureties 203 Carondelet St. New Orleans, LA 70130	Bond Premium Payment Annual premium payment for Bond # 016026455	2300-004		43.47	0.00
* C 04/06/06	001012	International Sureties 203 Carondelet St. New Orleans, LA 70130	Stop Payment Reversal STOP PAY ADD SUCCESSFUL	2300-004		-43.47	43.47
C 04/11/06	001013	International Sureties 203 Carondelet St. New Orleans, LA 70130	Bond Premium Payment 2006 Annual premium payment Replaces Check # 1012	2300-000		43.47	0.00
C t 12/21/06		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	22,491.00		22,491.00
C 12/21/06	001014	JOSEPH A. BALDI & ASSOCIATES, P.C. 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Transfer funds to pay interim fees and expenses allowed for TR attys per order 12/21/06. Trustee's Attorneys' Fees 2nd Interim Allowance per order dtd 12/21/06	3110-000		22,241.00	250.00
C 12/21/06	001015	JOSEPH A BALDI & ASSOCIATES, P.C 19 South LaSalle Street Suite 1500 Chicago, IL 60603	Trustee's Attorney's Expenses 2nd Interim Allowance per order dtd 12/21/06	3120-000		250.00	0.00
C t 02/20/07		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	46.48		46.48
C 02/20/07	001016	International Sureties, Ltd. Suite 500 203 Carondelet Street New Orleans LA 70130		2300-000		46.48	0.00
C t 06/14/07		Transfer from Acct #*****1052	Bank Funds Transfer	9999-000	6,000.29		6,000.29

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-11427 -JBS
Case Name: AMERICAN BUYING RETIREMENT SERVICES

Trustee Name: Joseph A. Baldi, Trustee
Bank Name: Bank of America, N.A.
Account Number / CD #: *****1065 General

Taxpayer ID No: *****4035
For Period Ending: 08/15/07

Blanket Bond (per case limit): \$ 5,000,000.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Trans. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
C 06/14/07	001017	Robert Sherican 814 Park Avenue River Forest IL 60305	Transfer funds to pay Robert Sheridan Residual Commissions rec'd and deposited subsequent to effective date of assignment Residual Commission Rec'd & Deposited after eff. date of Assignment Per court order dated January 18, 2007	8500-000		6,000.29	0.00

* Reversed
t Funds Transfer
C Bank Cleared

Account *****1065	Balance Forward	0.00		
	0 Deposits	0.00	19 Checks	50,467.63
	0 Interest Postings	0.00	0 Adjustments Out	0.00
			0 Transfers Out	0.00
	Subtotal	\$ 0.00		
	0 Adjustments In	0.00	Total	\$ 50,467.63
	13 Transfers In	50,467.63		
	Total	\$ 50,467.63		

Report Totals	Balance Forward	0.00		
	608 Deposits	335,969.27	19 Checks	50,467.63
	39 Interest Postings	3,239.28	0 Adjustments Out	0.00
			13 Transfers Out	50,467.63
	Subtotal	\$ 339,208.55	Total	\$ 100,935.26
	0 Adjustments In	0.00		
	13 Transfers In	50,467.63		
	Total	\$ 389,676.18	Net Total Balance	\$ 288,740.92

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	Chapter 7
)	
American Buying Retirement Services,	)	Case No. 04-11427
)	
Debtor.	)	Hon. Jack B. Schmetterer

Trustee's Proposed Distribution Report

I, Joseph A. Baldi, Trustee, trustee herein, certify that I have reviewed all claims filed with the Clerk of the Bankruptcy Court and have examined all orders of Court, and state that based on my review I propose to make the following distribution.

Summary of Distribution:

Chapter 7 Administrative Expenses:	\$45,013.87
Chapter 11 Administrative Expenses:	\$0.00
Priority Claims [507(a)(3)-(a)(6)]:	\$13,950.00
Secured Claims	\$0.00
Secured Tax Liens:	\$0.00
Priority Tax Claims:	\$5,806.45
General Unsecured Claims:	\$210,813.22
Subordinated Claims [§510 (c) (1)]:	\$13,157.38
Interest [726(a)(5)]:	\$0.00
Surplus to Debtor [726(a)(6)]:	\$0.00
Total Amount To Be Distributed:	\$288,740.92

REPORT OF DISTRIBUTION - CONT'D

1. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 7 Administrative Expenses and U.S. Trustee quarterly fees pursuant to 28 U.S.C. §1930(6)		\$85,933.87	100.00
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
	Joseph A. Baldi, Trustee <i>Trustee Compensation</i>	\$20,045.00	\$13,133.00
	Strongbox <i>Administrative Rent</i>	\$597.00	\$0.00
	Joseph A. Baldi & Associates, P.C. <i>Attorney for Trustee Fees</i>	\$56,430.00	\$23,293.00
	Joseph A. Baldi & Associates, P.C. <i>Attorney for Trustee Expenses</i>	\$368.37	\$94.37
	Popowcer Katten, Ltd <i>Accountant for Trustee Fees</i>	\$8,493.50	\$8,493.50
CLASS TOTALS		\$85,933.87	\$45,013.87

2. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a) & (b) and §507(a)(1) Chapter 11 administrative expenses		\$ 0.00	0.00

3. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(2) - Gap claims arising in involuntary cases and allowed pursuant to §502(f)		\$ 0.00	0.00

4. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
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§507(a)(3) - Wages, salaries or commissions limited to \$4,925.00	\$ 13,950.00	100.00
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CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
3A	Kenneth Scripta <i>Priority Wage Claim</i>	\$4,650.00 ¹	\$2,852.77
000011B	Deborah L. Sobat <i>Priority Wage Claim</i>	\$4,650.00 ¹	\$2,852.77
14A	Robert Sheridan <i>Priority Wage Claim</i>	\$4,650.00 ¹	\$2,852.77
	Internal Revenue Service <i>Federal Income Tax Withholding</i>		\$3,906.00
	Internal Revenue Service <i>Medicare Withholding</i>		\$202.29
	Internal Revenue Service <i>Social Security Withholding</i>		\$864.90
	Illinois Dept. Of Revenue <i>State Income Tax Withholding</i>		\$418.50
CLASS TOTALS		\$13,950.00	\$13,950.00

5. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
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§507(a)(4) - Contributions Employee Benefit Plans	\$ 0.00	0.00
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6. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
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§507(a)(5) - Farmers' and Fishermans' claims to the extent of \$4,925.	\$ 0.00	0.00
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7. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
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§507(a)(6) – Deposits of consumers to the extent of \$2,225	\$ 0.00	0.00
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¹ Allowed Claim includes withholding for employee's share of social security, federal and state income taxes and Medicare. Amount of dividend represents the net priority wage claim which to be distributed to wage claimant.

8. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(7) - Alimony, Maintenance and Support	\$ 0.00	0.00

9. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§724(b) - Secured Tax Lien Claims	\$ 0.00	0.00

10. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(8) - Unsecured Tax Claims excluding fines and penalties	\$ 5,806.45	100.00

CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000013B	Internal Revenue Service	\$3,045.11	\$3,045.11
	<i>Prepetition Priority Tax Claim</i>		
15A	New York Department Of Taxation	\$382.85	\$382.85
	<i>Prepetition Priority Tax Claim</i>		
	IL Dept. of Employment Security	\$1,199.70	\$1,199.70
	<i>Employer SUTA on Priority Wage Claims</i>		
	Internal Revenue Service	\$202.29	\$202.29
	<i>Employer Medicare Matching on Priority Wage Claims</i>		
	Internal Revenue Service	\$111.60	\$111.60
	<i>Employer FUTA on Priority Wage Claims</i>		
	Internal Revenue Service	\$864.90	\$864.90
	<i>Employer Social Security Matching on Priority Wage Claims</i>		
	CLASS TOTALS	\$5,806.45	\$5,806.45

11. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§507(a)(9) – Capital Commitments to Federal Depository Institutions	\$ 0.00	0.00

12. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(2) Timely-Filed, General Unsecured Claims To be paid <i>pro rata</i> after costs of administration and priority claims are paid in full		\$ 210,813.22	100%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000001	B&F Coffee Service <i>General Unsecured</i>	\$50.00	\$50.00
000002	Levun, Goodman & Cohen <i>General Unsecured</i>	\$7,314.87	\$7,314.87
000003B	Kenneth Scripta <i>Non-Priority Unsecured Wage Claim</i>	\$58,350.00 ²	\$35,797.72
000004	CSC <i>General Unsecured</i>	\$7,607.00	\$7,607.00
000005	GE Capital (Copyco) <i>General Unsecured</i>	\$12,458.48	\$12,458.48
000006	Michael Best & Friedrich <i>General Unsecured</i>	\$1,864.00	\$1,864.00
000007	Baden Retirement <i>General Unsecured</i>	\$1,012.50	\$1,012.50
000008	Pitney Bowes Credit Corporation <i>General Unsecured</i>	\$1,276.25	\$1,276.25
000009	Citibank USA, NA <i>Unsecured Credit Card Debt</i>	\$987.64	\$987.64
000010A	Lincoln National Life Ins Co <i>General Unsecured</i>	\$50,000.00	\$50,000.00
000011A	Deborah L. Sobat <i>Non-Priority Unsecured Wage Claim</i>	\$47,415.50 ²	\$29,089.41
000013A	Internal Revenue Service <i>General Unsecured 726</i>	\$1,315.44	\$1,315.44
14B	Robert Sheridan <i>Non-Priority Unsecured Wage Claim</i>	\$10,350.00 ²	\$6,349.72
15B	New York Department Of Taxation <i>General Unsecured 726</i>	\$100.00	\$100.00
	Internal Revenue Service <i>Federal Income Tax Withholding</i>		\$32,512.34
	Internal Revenue Service <i>Medicare Withholding</i>		\$1,683.68
	Internal Revenue Service <i>Social Security Withholding</i>		\$7,199.16

² Allowed Claim includes withholding for employee's share of social security, federal and state income taxes and Medicare. Amount of dividend represents the net non-priority wage claim which to be distributed to wage claimant.

Illinois Dept. of Revenue		\$3,483.47
<i>State Income Tax Withholding</i>		
Internal Revenue Service	\$56.40	\$56.40
<i>Employer FUTA on Wage Claims</i>		
Internal Revenue Service	\$1,683.68	\$1,683.68
<i>Employer Medicare Matching on Wage Claims</i>		
IL Dept. of Employment Security	\$1,767.30	\$1,767.30
<i>Employer SUTA on Wage Claims</i>		
Internal Revenue Service	\$7,199.16	\$7,199.16
<i>Employer Social Security Matching on Wage Claims</i>		
CLASS TOTALS	\$210,813.22	\$210,813.22

13. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§510 (c)(1) - Subordinated Claims		\$ 1,181,729.00	1.1%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
000012	ING Life Insurance and Annuity Co. <i>Subordinated per court order</i>	\$1,181,729.00	\$13,157.38
CLASS TOTALS		\$1,181,729.00	\$13,157.38

14. TYPE OF CLAIMS		TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726 (a)(3) – Tardily Filed Unsecured Claims		\$ 105,000.00	0%
CLAIM NUMBER	CREDITOR	AMOUNT OF ALLOWED CLAIM	AMOUNT OF DIVIDEND
14C	Robert Sheridan <i>Tardily Filed Unsecured Claim</i>	\$105,000.00	\$0.00
CLASS TOTALS		\$105,000.00	\$0.00

15. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(4) - Fines/penalties	\$ 0.00	0.00

16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(5) - Interest	\$ 0.00	0.00

16. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§726(a)(6) – Surplus to Debtor	\$ 0.00	0.00

17. TYPE OF CLAIMS	TOTAL AMOUNT OF CLAIMS	FINAL DIVIDEND %
§506 - Secured Claims	\$ 0.00	0.00

The following claims are not included in the distribution because they have been disallowed by court order or have been withdrawn by the claimant:

TYPE OF CLAIM	CLAIM NUMBER	CREDITOR AND ADDRESS	AMOUNT OF CLAIM	DISALLOWED/ WITHDRAWN (DESIGNATE)
S	000010B	Lincoln National Life Ins Co Donald A Murday Chittenden Murday & Novotny 303 West Madison Ste 1400 Chicago, IL 60606	904,914.54	WITHDRAWN

WHEREFORE, the Trustee certifies under penalty of perjury that the above statements are true and correct.

DATED: September 12, 2007

/s/ Joseph Baldi, trustee